

N943

SHANGHAI MUNICIPAL POLICE

CROSS-REFERENCE SLIP

Sp. Br. Registry OFFICE

FILE NO. *N 943*

SUBJECT:

*Income Tax Bureau of Finance
Ministry of Nanking Government*

PARTICULARS	OFFICE	FILE NO.
<i>See also</i>	<i>C.R.</i>	<i>A7992 F/6</i>
<i>CH. 111</i>		
INSTRUCTIONS SEE OVER		

Misc. 337/41.

"G"
Hongkew
November 2, 41.

1.

Functioning of members of Income Tax
Collecting Bureau of Ministry of Finance
(Wang Ching Wei Government) in Hongkew District

At 2 p.m. on the 1/11/41, Kying Tseng Zee (金正泉), proprietor of a butcher's shop, No. 125, Woosung Road, reported at the station the following facts:-

On the 28/10/41, three male Chinese entered his shop and produced identification cards with photos attached and they stated they were members of the "Income Tax Collecting Bureau of the Ministry of Finance (Wang Ching Wei Government)" and that they desired to inspect his account books relative to his income for the year 1940.

After they had examined the accounts the informant was told by the "collectors" that according to his accounts books he would be compelled to pay the sum of \$6000.00 tax on his 1940 income, representing approx. 10%.

They produced income tax notification forms in duplicate and explained that they did not collect any cash themselves and they only assessed the amounts.

The assessed tax monies were to be paid into the Central Reserve Bank on or before the 30/10/41.

Miso. 337/41.

1/2.

the original copy of the notification to be retained by the payer and the duplicate handed into the Bank when making payment.

However, they suggested to the informant that for a "consideration" of \$2000.00 paid to them in cash, they would assess his 1940 income tax at \$3000.00, thereby saving him the sum of \$1000.00.

The informant agreed but demanded a receipt for the \$2000.00 from the collectors, who refused to give any receipt whatsoever, and left the premises.

At 10 a.m. on the 1/11/41, they returned to the informant's shop and re-iterated their former statement. The informant, however, refused to give the \$2000.00 without obtaining a receipt for the amount and the three "tax collectors" then left his shop stating that they would again return on the 2/11/41.

The informant stated to Police that he intended to pay the tax as he realized that owing to the present political situation it would be to his disadvantage if he refused and that he did not desire any Police action.

Enquiries in the Woosung Road locality by D.S.I. Fedoroff and C.D.S. 222 disclosed that since the

Misc. 337/41.

1/3.

25/10/41, operatives of the "Tax Bureau" have visited adjacent shop owners, produced their identification cards and examined account books relative to their 1940 incomes on which a tax will be levied to the extent of approx. 10 %, and that the Central Reserve Bank would issue notification in due course regarding the respective amounts to be paid into the Bank.

A Copy of one of these tax notifications was examined at the "Lau Ziung Sung Cigarette Shop", No. 106 Woosung Road and a translation is herewith attached, as the cigarette shop assistants were unwilling to allow their notification to be taken from them, fearing any future repercussions.

Copy to Special Branch direct.

Y. W. Darnell.
D.S.I.

D.D.O. "C".

/SYW.

Income Tax Collecting Bureau of Shanghai
District, Ministry of Finance.

Notification of 1st Class Business Income Tax

Lau Ziang Sung Cigarette Shop, 106 Woosung Road.

We have to inform you that in accordance with your statement regarding 1940 1st Class Business Income, you should pay a income tax of \$23.40, based on the following rules, into the Central Reserve Bank, Shanghai on or before 30/10/41, and a receipt will be issued for the tax paid.

Capital \$2000.00.

Net profit \$390.00.

Average between capital and profit 19%

Tax Rate 60%

Income Tax due \$23.40.

The original copy to be retained by payer, whilst the duplicate be handed into the Central Reserve Bank when making payment.

943

10 8 41

August 12, 1941.

Shanghai Collection Office of the Income
Tax Bureau attached to the Ministry of
Finance of the Nanking Government
- activities.

The Shanghai Collection Office of the Income Tax Bureau attached to the Ministry of Finance of the Nanking Government, Lane 668, House 121 Yu Yuen Road, C.O.L., has recently distributed circular notices and blank forms to a number of concerns in the Settlement in respect of the proposed collection of income tax. They are required to return the forms to the Collection Office in question after necessary particulars concerning their business conditions have been filled in. It is reported that the distribution was made in accordance with a list seized

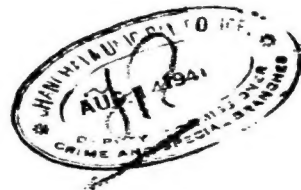
Claimed to have been seized according to French tax officials more likely inside information.

from the former Chinese Chamber of Commerce containing names of those concerns which are alleged to have paid income tax to the Chungking Government.

W.C. (A.S.B.)

Information

10/13/8



FILE
86 10.8.41

15 8 41

Misc. 545/41.

"P"
Sinza
October 24,

41.

1

Demands for Income Tax from Residents
of the Settlement.

A resident of standing in Sinza District who requests that his identity be not exposed, has requested advice regarding the following letter which he has received.

"Notification issued by the Board of Finance
Income Tax Department for Shanghai Area.

Commencing from July 1st, 1941, this department has started to collect the income tax for the year 1940, items A & B. Although a previous notification has been sent to you, you have not replied. This obviously is contempt of this tax bureau. Now we give you the final notification to forward a statement of your business showing your profits. Failure to do this within 5 days you will be severely dealt with. Do not delay this matter again.

Chopped by "Board of Finance Income Tax
Department for Shanghai Area."
30th Year of Republic of China, Oct. 20th."

Envelope shows the sender's address as:-
House 121, Lane 648, Yu Yuen Road.
Telephone No. 20297.



Misc. 545/41.

1 (Sheet 2)

"B"
Sinsu
October 24,

41.

This report is therefore submitted with the request that I be informed of any ruling in this matter, in order that I may verbally convey same to the man concerned.


D. I.

D.D.C."B" Division.

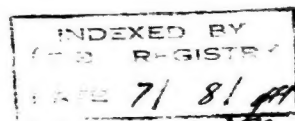
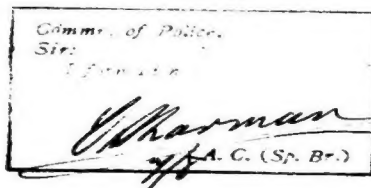
/Phen.

August 7, 1941. 7 8 41

Income Tax Bureau of the Ministry of Finance
of the Nanking Government - Activities.

The Shanghai Collection Office of the Income Tax Bureau attached to the Ministry of Finance of the Nanking Government, Lane 668, House 121 Yu Yuen Road, O.O.L., continues its activities in the extra-Settlement roads area of the Western District. According to this bureau, a number of Chinese industrial concerns and commercial firms in the Western District, O.O.L. have complied with its instructions by submitting reports on their business conditions to the Western District Branch of the Shanghai Collection Office of the Income Tax Bureau, as a preliminary step towards the payment of duty.

For the sake of convenience of its members, the Connaught Road Branch of the Western District Citizens' Association, 351 Connaught Road, has formed an "Income Tax Information Agency" (所得稅陳報代辦所) at House 17 Yung Woo Tseng (永和邨), Connaught Road, O.O.L. Those who are reluctant to make contact with the Income Tax Bureau may apply to the Agency for service pertaining to reports on their business conditions and payment of income tax. Handbills announcing the establishment of the Agency were distributed in the Western District, O.O.L. on August 5, a copy of which is attached hereto.



5

943

Headquarters,
Shanghai Municipal Police.

August 4, 1941.

To

The Secretary & Commissioner General.

The Commissioner of Police presents his compliments in forwarding herewith the information documents.

Reference No:- M.943.

Subject :- Income Tax Office of the Ministry
of Finance of the Nanking Government.

Enclosures

Copy of Police Report for information.

CONFIDENTIAL.

August 4, 1941.

Income Tax Office of the Ministry
of Finance of the Nanking Government.

Between July 21 and 23, 1941, leading business firms, factories and shops etc. located in the French Concession received through the post a notification from the Income Tax Office of the Ministry of Finance of the Nanking Government, No. 121, Lane 365 Yu Yuen Road, instructing them to pay before the end of September an income tax on the profits accrued during 1940. The notification further states that defaulters will be fined from two to five times the tax required. As far as can be ascertained, none of the recipients of the notification have paid the tax.

Should there be no response within the time limit, the Tax Office is reported to be prepared to grant an extension, in which case efforts will be made to reach an understanding with the various trade associations through the French Concession Chinese Ratepayers Association of the Wang Ching Wei clique. The Income Tax Office is rather optimistic regarding collection in the French Concession on the grounds that it will have the support of the Chinese Ratepayers Association and the Chinese Courts in the French Concession.

5412

CONFIDENTIAL

August 4, 1941.

943

4

8

41

Income Tax Office of the Ministry of
Finance of the Nanking Government.

Between July 21 and 23, 1941, leading business firms, factories and shops etc. located in the French Concession received through the post a notification from the Income Tax Office of the Ministry of Finance of the Nanking Government, No. 121, Lane 668 Yu Yuen Road, instructing them to pay before the end of September an income tax on the profits accrued during 1940. The notification further states that defaulters will be fined from two to five times the tax required. As far as can be ascertained, none of the recipients of the notification have paid the tax.

Should there be no response within the time limit, the Tax Office is reported to be prepared to grant an extension, in which case efforts will be made to reach an understanding with the various trade associations through the French Concession Chinese Ratepayers Association of the Wang Ching Wei clique. The Income Tax Office is rather optimistic regarding collection in the French Concession on the grounds that it will have the support of the Chinese Ratepayers Association and the Chinese Courts in the French Concession.

W. J. 12/8

Comm. of Public
Sec.
Information

Charmar

47 A.C. (S. R.)

Attached

FURTHER

(3)

Bubbling Well

Misc. 348/41

13th July 1941

Letter delivered to Settlement Shop
Owner by Shanghai District Income Tax
Bureau of the Ministry of Finance.

At 11 a.m. 12-7-41 Mr. Yue Sih Zung (余瑞通), owner of the Tsung Tsang (正章) Laundry, 1717 Bubbling Well Road (at the corner of Avenue Haig and Bubbling Well Road and near the Settlement Boundary) brought to the Station a similar letter which had been delivered to his premises on 3-7-41 by an unknown Chinese person. On 12-7-41 another unknown person came to the laundry and advised Mr. Yue Sih Zung that he must fill in the form at once and send it to the Income Tax Bureau Office.

At 11 a.m. 12-7-41 Mr. Chu Zong Sang (朱洞芳) owner of the Dah Loong (大隆) Exchange Shop, 90 Avenue Haig, (near the Settlement Boundary) brought to the Station a similar letter which had been delivered to his shop on 3-7-41, and had been further advised on 12-7-41 to fill in the form and forward it to the Income Tax Bureau.

Both shop owners have been asked to at once notify the Police of any further incident. The letters are attached herewith.

Sen. Det. 170.

D.D.O. "B" Div.

CS/ A.C. S. B. V

H. S. Gurnfield
D. S. 37

DATE 14/7/41

SHANGHAI MUNICIPAL POLICE.

REPORT

Bubbling Well Station. File No. Misc. 348/41 Date July 7th., 1941.

SUBJECT:

Letter delivered to Settlement Shop Owner by Shanghai District Income Tax Bureau of the Ministry of Finance.

At 10.15a.m. 7/7/41, Mr. Yue Zung An (余仁安), master of the Yoong Chong (荣昌) Pawnshop, 1751 Bubbling Well Road (within the Settlement, but close to the boundary) brought to the station a letter which at 10a.m. 3/7/41 had been delivered to his shop by two Chinese persons in plain clothes who said they came from the Shanghai District Income Tax Bureau (财政税务两局上海区征收局) of the Banking Ministry of Finance.

The letter is a printed notification which states that the form attached to it must be filled in within 20 days, and forwarded to the Income Tax Bureau Office, 668/121 Yu Yuen Road.

The form accompanying the letter requires particulars of business and property to be filled in.

Mr. Yue Zung An was instructed to at once notify the Police of any further incident with officials from outside authorities.

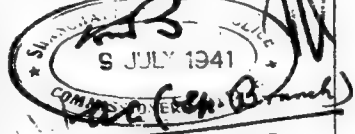
The letter is attached herewith for disposal.



Copy sent to Mr. Eliseo...

D. C. Dr. & C. E. ...

I think we can take this as an error as he is just inside the boundary. Mr. Chubb might be informed



To see & pass to Comm.

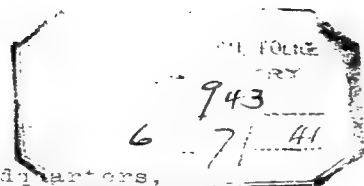


Comm. Sir: Information
Shorman
A. C. (Sp. Br.)

D.D.O. 25.

T.P.

10 7 11/13 Greenfield
D. S. Dr.
C.D.C. 165.



Headquarters,
Shanghai Municipal Police.

July 4, 1941.

To Secretary & Commissioner General,

S. M. C.

The Shanghai Municipal Police presents his compliments in forwarding herewith the enclosed report for your information.

Reference No: N. 943 (Sp.Br.)

Subject :- Income Tax Bureau of the Ministry of
Finance of the Nanking Government -
Activities.

Enclosures Copy of a Police report
For information.

SNC.

FILE

S.I, Special Branch

July 3, 1941.

**Income Tax Bureau of the Ministry of
Finance of the Nanking Government -
Activities.**

The Shanghai Collection Office of the Income Tax Bureau attached to the Ministry of Finance of the Nanking Government, Lane 668, House 121 Yu Yuen Road, commenced functioning on July 1, 1941. Under this office are the "Western District Section" (滬西區辦事處) which is also located at Lane 668, House 121 Yu Yuen Road, and the "Hongkew District Section" (虹口區辦事處), situated at House 22 North Szechuen Li, North Szechuen Road. The former is in charge of one KUH CHING FOO (高敬孚), and the latter, one WONG YUAN (黃元) alias WONG CHI HUAN (黃楚垣).

On July 1, the Shanghai Collection Office of the Income Tax Bureau distributed, through the post, copies of a circular notice to the various Chinese business firms and industrial concerns in the Western District, O.O.L. The notice states that in accordance with an order issued by the National Government (Nanking Government) on May 14, 1941, the Bureau in question will levy income tax on the profits of business enterprises and on earnings secured by means of debentures and bonds as well as on bank deposits. The collection will be retroactive from the year 1940. Those concerned are required to submit reports to the Shanghai Collection Office of the Income Tax Bureau in respect of business conditions, gains and profits within a period of twenty days, as from the date of receipt of the circular notice; and pay due tax between

July 1 and September 30, 1941. Any one failing to report within the specified period, or making false reports and/or refusing to pay the income tax will be subject to a minimum fine of \$20.00 in addition to which imprisonment for not more than one year may be imposed.

An official notice has been prepared for posting in the Western District, O.O.L. to inform the public of the establishment of the Shanghai Collection Office of the Income Tax Bureau and the levy of the tax. It is learned that the Office in question will endeavour to start functioning in the Settlement in September, 1941.

Attached are specimen of the circular notice and various blank forms regarding the collection of the income tax which were issued to the business firms and industrial concerns in the Western District, O.O.L.

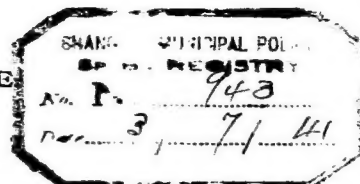
Certified true copy

H. H. Richardson

SNC.

SHANGHAI MUNICIPAL POLICE

REPORT



S-1, Special Branch Station. File No. Date July 3, 1941.

See also A7999 F/6

SUBJECT: Income Tax Bureau of the Ministry of Finance of the Nanking Government - Activities

The Shanghai Collection Office of the Income Tax Bureau attached to the Ministry of Finance of the Nanking Government, Lane 668, House 121 Yu Yuen Road, commenced functioning on July 1, 1941. Under this office are the "Western District Section" (滬西區辦事處) which is also located at Lane 668, House 121 Yu Yuen Road, and the "Hongkew District Section" (虹口區辦事處), situated at House 22 North Szechuen Li, North Szechuen Road. The former is in charge of one KUH CHING FOO (葛敬孚), and the latter, one WONG YUAN (黃元) alias WONG CHI HUAN (黃啓垣).

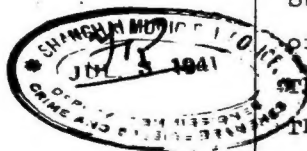
On July 1, the Shanghai Collection Office of the Income Tax Bureau distributed, through the post, copies of a circular notice to the various Chinese business firms and industrial concerns in the Western District, O.O.L. The notice states that in accordance with an order issued by the National Government (Nanking Government) on May 14, 1941, the Bureau in question will levy income tax on the profits of business enterprises and on earnings secured by means of debentures and bonds as well as on bank deposits. The collection will be retroactive from the year 1940. Those concerned are required to submit reports to the Shanghai Collection Office of the Income Tax Bureau in respect of business conditions, gains and profits, within a period of twenty days, as from the date of receipt of the circular notice; and pay due tax between

Comm. of Police.
Information

Shawman
S.A.C. (S. R.)



Comm.
Information



SHANGHAI MUNICIPAL POLICE.

REPORT

Station. File No. Date.

SUBJECT:

- 2 -

July 1 and September 30, 1941. Any one failing to report within the specified period, or making false reports and/or refusing to pay the income tax will be subject to a minimum fine of \$20.00 in addition to which imprisonment for not more than one year may be imposed.

An official notice has been prepared for posting in the Western District, O.O.L. to inform the public of the establishment of the Shanghai Collection Office of the Income Tax Bureau and the levy of the tax. It is learned that the Office in question will endeavour to start functioning in the Settlement in September, 1941.

Attached are specimen of the circular notice and various blank forms regarding the collection of the income tax which were issued to the business firms and industrial concerns in the Western District, O.O.L.

lo. 3/7.

Low Wei Kong.
D. S. I.

A. C. (Special Branch)